



HEAD OF HOUSEHOLD AUDIT LETTER

TELEPHONE

WE ARE EXAMINING YOUR HEAD OF HOUSEHOLD FILING STATUS FOR TAX YEAR 1995.

PLEASE PROVIDE THE INFORMATION REQUESTED IN BOXES A, B, AND C BELOW AND RETURN THIS LETTER WITHIN 20 CALENDAR DAYS FROM THE DATE OF THIS LETTER. IF WE DO NOT RECEIVE YOUR RESPONSE WITHIN 20 CALENDAR DAYS FROM THE DATE OF THIS LETTER, WE WILL IMPOSE A PENALTY OF 25 PERCENT ON ANY ADDITIONAL TAX ASSESSED.

A IN 1995 YOUR MARITAL STATUS WAS:

CHECK ONE: (FILL IN THE DATES IF REQUIRED)

- (1) ☐ SINGLE, NEVER MARRIED PRIOR TO 1/1/96.
- (2) ☐ LEGALLY MARRIED. **BUT DID NOT LIVE WITH YOUR SPOUSE AT ANY TIME IN 1995.**
- (3) ☐ LEGALLY MARRIED AND LIVED WITH YOUR SPOUSE DURING 1995. INDICATE DATES YOU **LIVED WITH YOUR SPOUSE DURING 1995.** FROM / / 95 TO / / 95
MO DAY YR MO DAY YR
- (4) ☐ DIVORCED. INDICATE **DATE OF FINAL JUDGMENT.** / /
MO DAY YR
- (5) ☐ LEGALLY SEPARATED OR ANNULLED MARRIAGE. **DATE OF FINAL DECREE OR JUDGMENT.** / /
MO DAY YR
- (6) ☐ WIDOW(ER). **DATE OF YOUR SPOUSE'S DEATH.** / /
MO DAY YR

B WHO IS THE INDIVIDUAL THAT QUALIFIED YOU FOR THE HEAD OF HOUSEHOLD FILING STATUS IN 1995?
REFER TO SIDE 2 (I.C AND II.B.) FOR THE REQUIREMENTS FOR A QUALIFYING INDIVIDUAL.

- (7) NAME _____
(DO NOT LIST YOURSELF, SPOUSE, OR TAX PREPARER)
- (8) SOCIAL SECURITY NUMBER _____
- (9) RELATIONSHIP _____ (10) AGE ON 12-31-95 _____
- (11) HOW LONG DID THIS PERSON LIVE WITH YOU IN 1995?
FROM _____ / _____ / 95 TO _____ / _____ / 95
MO DAY YR MO DAY YR
- (12) WERE YOU ENTITLED TO CLAIM THIS PERSON
AS YOUR DEPENDENT IN 1995? ☐ YES ☐ NO
- (13) IF NO, EXPLAIN _____
- (14) WAS THIS PERSON MARRIED IN 1995? ☐ YES ☐ NO
- (15) IF YES, DID THIS PERSON FILE A JOINT RETURN
WITH HIS OR HER SPOUSE FOR 1995? ☐ YES ☐ NO

C IN 1995, DID ANY OTHER INDIVIDUAL LIVE WITH YOU? IF SO, FOR HOW LONG?

(16) NAME	(17) SOCIAL SECURITY NUMBER	(18) RELATIONSHIP	(19) DEPENDENT <input type="checkbox"/> YES <input type="checkbox"/> NO	(20) AGE	(21) FROM MO / DAY / 95	TO MO / DAY / 95
			<input type="checkbox"/> YES <input type="checkbox"/> NO		FROM MO / DAY / 95	TO MO / DAY / 95

PLEASE PROVIDE A TELEPHONE NUMBER WHERE WE MAY REACH YOU DURING WEEKDAYS, BETWEEN 8:00 A.M. AND 4:00 P.M., IF WE NEED MORE INFORMATION.

SOCIAL SECURITY NUMBER

HOME TELEPHONE NUMBER ()
(Area Code) (Number) (Extension)

WORK TELEPHONE NUMBER ()
(Area Code) (Number) (Extension)

I declare under penalty of perjury that the above statements are true and correct to the best of my knowledge and belief.

SIGNED _____ DATE _____

HEAD OF HOUSEHOLD REQUIREMENTS FOR 1995 (See I or II below.)

I. If unmarried, you qualified for the Head of Household filing status if you met ALL of the following requirements:

- A. On the last day of the tax year you were:
- single, or
 - legally separated by a final decree of separate maintenance, or
 - divorced by a final judgment of dissolution or your marriage was annulled by a court of law. Neither a petition for dissolution of marriage nor an interlocutory decree of divorce is considered a legal separation for tax purposes.
- B. You furnished more than half the cost of keeping up a home which was your principal residence during the taxable year.
- C. One of the following lived with you for the time specified, **NOT including any time a child lived with another parent.**
1. Your DEPENDENT child, stepchild, grandchild, brother, sister, parent, stepparent, grandparent, stepbrother, stepsister, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, for whom you are entitled to a dependent exemption, who lived with you for more than one-half of the tax year; OR your DEPENDENT uncle, aunt, nephew, or niece, who is related to you by blood, for whom you are entitled to a dependent exemption, and who lived with you for more than one-half of the tax year. (See Temporary Absences below.) **The qualifying dependent must be related to you.**

If any of the above was considered your dependent because of a multiple support agreement, he or she did not qualify you for the Head of Household status.

If your father or mother was an individual whom you could claim as a dependent, you may qualify for the Head of Household filing status even if he or she did not live with you, provided you furnished more than half the cost of your parent's household for the entire year.
 2. Your unmarried child, grandchild, adopted child, or stepchild lived with you for more than one-half of the tax year (See Temporary Absences below), even though such child was not your dependent.
 3. Your foster child whom you could claim as a dependent lived in your home for the entire tax year. (See Temporary Absences below.)

OR

II. If married, you qualified for the Head of Household filing status if you met ALL of the following requirements:

- A. You were married but did not live with your spouse at any time during the last six months of 1995.
- B. You furnished more than half the cost of keeping up a home in which you and one of the following lived for the time specified in items 1 and 2 below, **NOT including any time your child lived with another parent.**
1. Your child, adopted child, or stepchild whom you could claim as a dependent lived in your home for more than one-half of the tax year. (See Temporary Absences below.)
 2. Your foster child whom you could claim as a dependent lived in your home for the entire tax year. (See Temporary Absences below.)

TEMPORARY ABSENCES

Absences for vacation, sickness, school, or military service may be included in determining the time your child or relative actually lived in your home, **NOT including any time a child lived with another parent.**

COST OF KEEPING UP A HOME which was your principal residence during the 1995 tax year.

The cost of keeping up a home includes items such as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food consumed in the home. It does not include the personal expenses of anyone in the household or educational expenses. Nor does it include any amount that represents the value of services rendered by the person qualifying the taxpayer for the head of household filing status.

TO RECEIVE HEAD OF HOUSEHOLD REQUIREMENTS AND LINE-BY-LINE INSTRUCTIONS FOR COMPLETING THIS AUDIT LETTER (PARA RECIBIR LOS REQUISITOS DE CABEZA DE FAMILIA E INSTRUCCIONES PARA COMPLETAR ESTA CARTA LINEA POR LINEA)

From within the United States, call (Dentro de los Estados Unidos, Llame) 1-800-555-4005
From outside the United States, call (Fuera de los Estados Unidos, Llame) 1-916-845-6600

TO ORDER THE HEAD OF HOUSEHOLD PUBLICATION FTB 1540, A DETAILED EXPLANATION OF THE HEAD OF HOUSEHOLD FILING STATUS REQUIREMENTS (PARA ORDENAR LA PUBLICACION FTB 1540 DE CABEZA DE FAMILIA, UNA EXPLICACION DETALLADA DE LOS REQUISITOS PARA DECLARAR IMPUESTOS BAJO CABEZA DE FAMILIA)

From within the United States, call (Dentro de los Estados Unidos, Llame) 1-800-338-0505 and enter code 934
From outside the United States, call (Fuera de los Estados Unidos, Llame) 1-916-845-6600 and enter code 934

FOR ADDITIONAL INFORMATION OR ASSISTANCE CONTACT THE FRANCHISE TAX BOARD.

TELEPHONE ASSISTANCE

Our regular toll-free telephone service is available from 7:00 a.m. until 8:00 p.m. Monday through Friday from the first working day in January through the last filing day (generally April 15). The best times to call are between 7:00 and 10:00 in the morning and between 6:00 and 8:00 in the evening. Service is also available from 8:00 a.m. through 5:00 p.m. on the two Saturdays prior to the final filing date. After April 15, service is available Monday through Friday, between 8:00 a.m. and 5:00 p.m.

From within the United States, call 1-800-852-5711
From outside the United States, call (not toll-free) 1-916-845-6500
For hearing impaired with TDD, call 1-800-822-6268

Bilingual Assistance

Para servicio en español para obtener información sobre impuestos o formularios, llame al número de teléfono (anotado arriba) que le corresponde.

For Privacy Notice, see Form FTB 1131.